



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष १, अंक २५]

शनिवार, जून २७, २००९/आषाढ ६, शके १९३१

[ पृष्ठ १२, किंमत : रुपये २०.००

असाधारण क्रमांक ४९

### प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009 (Mah. Act No. XVII of 2009), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,  
Secretary to Government,  
Law and Judiciary Department.

### MAHARASHTRA ACT NO. XVII OF 2009.

(First published, after having received the assent of the Governor, in the "Maharashtra Government Gazette", on the 27th June 2009).

An Act further to amend certain tax laws in operation in the State of Maharashtra.

WHEREAS it is expedient further to amend certain tax laws in operation in the State of Maharashtra, for the purposes hereinafter appearing; it is hereby enacted in the Sixtieth Year of the Republic of India as follows :—

(१)

भाग आठ—४९-१

## CHAPTER I

## PRELIMINARY

Short title  
and  
commencement.

1. (1) This Act may be called the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009.

(2) (a) Sections 1 to 4 shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

(b) Save as otherwise provided in this Act, the remaining sections shall come into force with effect from the 1st July 2009.

## CHAPTER II

## AMENDMENTS TO THE BOMBAY STAMP ACT, 1958.

Amendment  
of  
SCHEDULE I  
of Bom. LX  
of 1958.

2. In SCHEDULE I appended to the Bombay Stamp Act, Bom. LX of 1958,—

(a) in article 5, in clause (h), for sub-clause (A), the following sub-clause shall be substituted, namely :—

“(A) If relating to,—

(i) any advertisement on mass media, made for promotion of any product; or programme or event with an intention to make profits or business out of it,—

(a) if the amount agreed does not exceed rupees ten lakhs: Two rupees and fifty paise for every rupees 1,000 or part thereof on the amount agreed in the contract subject to minimum of rupees 100.

(b) in any other case Five rupees for every rupees 1,000 or part thereof on the amount agreed in the contract.

(ii) conferring exclusive  
rights of telecasting,  
broadcasting or exhibition  
of an event or a film,—

(a) if the amount agreed does Two rupees and fifty  
not exceed rupees ten lakhs; *paise* for every rupees  
1,000 or part thereof on  
the amount agreed in  
the contract subject to  
minimum of rupees 100.

(b) in any other case Five rupees for every  
rupees 1,000 or part  
thereof on the amount  
agreed in the contract.

(iii) specific performance  
by any person or a group of  
persons where the value of  
contract exceed rupees  
1,00,000,—

(a) if the amount agreed does Two rupees and fifty  
not exceed rupees ten lakhs; *paise* for every rupees  
1,000 or part thereof on  
the amount agreed in  
the contract subject to  
minimum of rupees 100.

(b) in any other case Five rupees for every  
rupees 1,000 or part  
thereof on the amount  
agreed in the contract.

(iv) creation of any obligation,  
right or interest and having  
monetary value, but not  
covered under any other  
article,—

(a) if the amount agreed does not exceed rupees ten lakhs; One rupee for every rupees 1,000 or part thereof on the amount agreed in the contract subject to minimum of rupees 100.

(b) in any other case Two rupees for every rupees 1,000 or part thereof on the amount agreed in the contract.

14 of 1957. (v) assignment of copyright under the Copyright Act, 1957,—

(a) if the amount agreed does not exceed rupees ten lakhs; Two rupees and fifty *paise* for every rupees 1,000 or part thereof on the amount agreed in the contract subject to minimum of rupees 100.

(b) in any other case Five rupees for every rupees 1,000 or part thereof on the amount agreed in the contract.

(vi) project under Built, Operate and Transfer (BOT) system, whether with or without toll or fee collection rights,—

(a) if the amount agreed does not exceed rupees five lakhs; One rupee for every rupees 1,000 or part thereof on the amount agreed in the contract subject to minimum of rupees 100.

(b) in any other case Two rupees for every rupees 1,000 or part thereof on the amount agreed in the contract.”;

(b) in article 6,—

(i) for clauses (1) and (2), the following clauses shall be substituted, namely :—

“(1) The deposit of the title deeds or instrument constituting or being evidence of the title to any property whatever (other than a marketable security), where such deposit has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt,—

(a) if the amount secured by such deed does not exceed rupees five lakhs;

One rupee for every one thousand or part thereof for the amount secured by such deed subject to the minimum of one hundred rupees.

(b) in any other case

Two rupees for every rupees 1,000 or part thereof for the amount secured by such deed.

(2) The pawn, pledge or hypothecation of movable property, where such pawn, pledge or hypothecation has been made by way of security for their repayment of money advanced or to be advanced by way of loan or an existing or future debt,—

(a) if the amount secured by such deed does not exceed rupees five lakhs;

One rupee for every one thousand or part thereof for the amount secured by such deed subject to the minimum of one hundred rupees.

(b) in any other case

Two rupees for every rupees 1,000 or part thereof for the amount secured by such deed.”;

(ii) the existing *Explanation II* shall be deleted.

## CHAPTER III

## AMENDMENTS TO THE BOMBAY MOTOR VEHICLES TAX ACT, 1958.

Amendment of THIRD SCHEDULE to Bom. LXV of 1958. 3. In the THIRD SCHEDULE to the Bombay Motor Vehicles Tax Act, 1958, in Part I, in column (2), for the figure, sign and words "7% of the cost of vehicle", the following figures and words shall be substituted, namely :—

"(a) 7 per cent. of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs;

(b) 8 per cent. of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs;

(c) 9 per cent. of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs."

## CHAPTER IV

## AMENDMENTS TO THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

Amendment to SCHEDULE I of Mah. XVI of 1975. 4. In SCHEDULE I appended to the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, for entry 1, the following entry shall be substituted, namely :—

"1 Salary and wage earners—

Such persons whose monthly salaries or wages,—

- |   |   |
|---|---|
| (a) do not exceed rupees 5,000                          | Nil.  |
| (b) exceed rupees 5,000 but do not exceed rupees 10,000 | 175 per month.  |
| (c) exceeds rupees 10,000                               | 2,500 per annum, to be paid in the following manner :—              |
|   | (a) rupees two hundred per month except for the month of February ; |
|   | (b) rupees three hundred for the month of February."                |

## CHAPTER V

### AMENDMENTS TO THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

Mah. IX of 2005. 5. In section 20 of the Maharashtra Value Added Tax Act, 2002 (hereinafter, in this Chapter, referred to as "the Value Added Tax Act"), for sub-section (4), the following sub-section shall be substituted, namely :—

Amendment of section 20 of Mah. IX of 2005.

"(4) Any person or dealer who, having furnished a return or, as the case may be, a revised return,—

(a) discovers any omission or incorrect statement therein, may furnish, a revised return in respect of the period covered by the return at any time before a notice for assessment is served on him in respect of the period covered by the said return or before the expiry of a period of nine months from the end of the year to which the return or, as the case may be, the revised return relates, whichever is earlier ;

(b) discovers as a result of the report of audit of his accounts prepared for the purpose of section 61, any omission or incorrect statement therein, may furnish a revised return as regards the period in respect of which the omission or incorrect statement is discovered, after the expiry of the period of thirty days from the date prescribed for furnishing the said report ;

(c) agrees with the observation contained in any intimation received by him under section 63, that the return, fresh return or, as the case may be, revised return, filed by him contains any omission or incorrect statement, may furnish a revised return in respect of the period covered by the said return within thirty days from the date of service on him of the said intimation."

6. In section 29 of the Value Added Tax Act, for sub-section (8), the following sub-section shall be substituted, namely :—

Amendment of section 29 of Mah. IX of 2005.

"(8) Where, any person or dealer has failed to file within the prescribed time, a return for any period as provided in section 20, the Commissioner shall impose on him, a sum of rupees five thousand by way of penalty. Such penalty shall be without prejudice to any other penalty which may be imposed under this Act."

Amendment  
of section 30  
of Mah. IX  
of 2005.

7. In section 30 of the Value Added Tax Act, after sub-section (3), the following sub-section shall be added, namely :—

“(4) If,—

(a) after the commencement of,—

(i) audit of the business of the dealer in respect of any period, or

(ii) inspection of the accounts, registers and documents pertaining to any period, kept at any place of business of the dealer, or

(iii) entry and search of any place of business or any other place where the dealer has kept his accounts, registers, documents pertaining to any period or stock of goods,

(b) in consequence of any intimation issued under sub-section (7) of section 63,

the dealer files one or more returns or, as the case may be, revised returns in respect of the said period, then he shall be liable to pay by way of interest, in addition to the amount of tax, if any, payable as per the return or, as the case may be, revised return, a sum equal to 25 per cent. of the additional tax payable as per the return or, as the case may be, revised return.”.

Amendment  
of section 63  
of Mah. IX  
of 2005.

8. In section 63 of the Value Added Tax Act, after sub-section (6), the following sub-section shall be added, namely: —

“(7) If during the course of any proceeding in the case of any dealer or otherwise, it appears to the Commissioner that the quantum of tax payable or, as the case may be, the amount of set-off or refund as disclosed in the returns filed by the dealer or, as the case may be, recorded in the books of accounts of that dealer is incorrect, then the Commissioner may send an intimation in the prescribed Form to such dealer communicating the likely additional quantum of tax, if any, which should have been paid, or the likely reduction in the quantum of set-off or refund and may advise him to file a return or, as the case may be, revised return after taking into account the contents of the intimation.”.



9. In section 85 of the Value Added Tax Act, in sub-section (2), after clause (b-1), the following clause shall be inserted, namely:—

Amendment of section 85 of Mah. IX of 2005.

“(b-2) an order levying penalty under sub-section (8) of section 29, or”.

10. In SCHEDULE A appended to the Value Added Tax Act, after entry 54, the following entries shall be added, namely:—

Amendment of SCHEDULE A appended to Mah. IX of 2005.

“55 Incense sticks commonly known as, *agarbatti*, *dhoop*, *dhupkadi* or *dhupbatti*. Nil%

56 Solar energy devices as may be notified, from time to time, by State Government in the *Official Gazette*, and spare parts thereof. Nil%.”.

11. In SCHEDULE B appended to the Value Added Tax Act, after entry 3, the following entry shall be added, namely:—

Amendment of SCHEDULE B appended to Mah. IX of 2005.

“4 Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof. 1%.”.

12. In SCHEDULE C appended to the Value Added Tax Act,—

Amendment of SCHEDULE C appended to Mah. IX of 2005.

(1) in entry 41, in column (2), after the words “Gypsum of all forms and description” the words “excluding gypsum boards” shall be added;

(2) for entry 51, the following entry shall be substituted, namely:—

“51 Hair pins. 4%.”;

(3) entry 52 shall be deleted;

(4) entry 74 shall be re-numbered as sub-entry (a) thereof ; and after sub-entry (a) as so re-numbered, the following sub-entry shall be added, namely:—

“(b) Plastic mats (*Chatai*) 4%.”;

(5) in entry 105, in column (2), the brackets, letters and words “ (xi) glass beads;” shall be deleted;

(6) in entry 108, in sub-entry (2), for the figures, letters and word “ 31st March 2009” the figures, letters and word “31st March 2010” shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2009;

(7) after entry 109, the following entries shall be added, namely:—

“110 Clearing nuts (*Shikekai*) and Soap 4 %  
nuts (*Ritha*) in whole or powder form.

111 Compact Fluorescent Lamps. 4 %

112 LPG Stoves for domestic use ; parts, 4 %  
components and accessories thereof.

113 Cotton ginning and pressing machinery 4 %  
covered by sub-heading 8445 19 10 of  
the Central Excise Tariff Act, 1985.

114 Composting Machinery. 4 %”.

Amendment  
of  
SCHEDULE  
D appended  
to Mah. IX  
of 2005.

13. In SCHEDULE D appended to the Value Added Tax Act,—

(1) in entry 1, in column (3), for the figures and sign “20%” the figures and sign “25%” shall be substituted;

(2) in entry 2, in column (3), for the figures and sign “20%” the figures and sign “25%” shall be substituted;

(3) in entry 3, in column (3), for the figures and sign “20%” the figures and sign “25%” shall be substituted;

(4) after entry 11, the following entry shall be added, namely:—

“12 Tobacco, manufactured tobacco and 20%.”.  
products thereof including cigar and  
cigaretes but excluding those to which  
entry 45A of SCHEDULE A and entry  
101 of SCHEDULE C applies.

## CHAPTER VI

### VALIDATION AND SAVINGS

14. (1) Notwithstanding anything contained in any judgement, decree or order of any Court or Tribunal to the contrary, any assessment, review, levy or collection of tax in respect of sales or purchases effected by any dealer or person, or any action taken or thing done in relation to such assessment, review, levy or collection under the provisions of the Maharashtra Value Added Tax Act, 2002 (hereinafter, in this Chapter, referred to as "the Value Added Tax Act"), before the date of the commencement of the Maharashtra Tax Laws (Levy, Amendment and Validation) Act, 2009 (hereinafter, in this Chapter, referred to as "the Amendment Act"), shall be deemed to be valid and effective as if such assessment, review, levy or collection or action or thing had been duly made, taken or done under the Value Added Tax Act, as amended by the Amendment Act, and accordingly,—

(a) all acts, proceedings or thing done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, review, levy or collection of any such tax, shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with the law;

(b) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund of any tax so paid; and

(c) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the refund of any such tax.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing a person,—

(a) from questioning in accordance with the provisions of the Value Added Tax Act, as amended by the Amendment Act, any assessment, review, levy or collection of tax referred to in sub-section (1), or

(b) from claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the Value Added Tax Act, as amended by the Amendment Act.

(3) Nothing in the Value Added Tax Act, as amended by the Amendment Act, shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of the Amendment Act, if such act or omission was not an offence under the Value Added Tax Act but for the amendments made by the Amendment Act; nor shall any person in respect of such act or omission be subject to a penalty have greater than that which could have been imposed on him under the law in force immediately before the commencement of the Amendment Act.



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार - ब

वर्ष १, अंक ४३(३) ]

सोमवार, जून २९, २००९ आषाढ ८, शके १९३१

[पृष्ठ १२

किंमत : रुपये १५.००

असाधारण क्रमांक १२२

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले (भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

वित्त विभाग

मंत्रालय. मुंबई ४०० ०३२, दिनांक २९ जून, २००९

आदेश

महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२.

क्रमांक मूवक-१५०९/प्र. क्र.८१-क/कराधान-१.—महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२ (२००५ चा महा. ९) च्या कलम ८ च्या उप-कलम (५) अन्वये प्राप्त झालेल्या अधिकारांचा वापर करून, महाराष्ट्र शासन याद्वारे, शासन अधिसूचना वित्त विभाग क्र.मुवक -१५०९/प्र. क्र. १९२/कराधान ५, दिनांक १९ एप्रिल २००७ मध्ये, दिनांक १ जुलै २००९ पासून खालील सुधारणा करीत जाह, म्हणजेच:—

उक्त अधिसूचनेला जोडलेल्या अनुसूचीतील नोंद २ नंतर खालील नोंद दाखल करण्यात येत आहे, म्हणजेच:—

<p>“३. भारत सरकारच्या अवकाश विभागास नोंदणीकृत व्यापाऱ्याने उपग्रह प्रक्षेपित करण्याच्या योजनेमध्ये वापरलेल्या वस्तूंची विक्री म्हणजेच :— केंद्रिय उत्पादन शुल्क अधिनियम, १९८५ च्या ८४१९ ८९ १० या उप-शिर्षामध्ये समाविष्ट असलेली (एक) दाब यंत्रे ; (दोन) रिअॅक्टर्स ; (तीन) रसायने साठविण्याच्या टाक्या.</p>	<p>रिक्त. ”</p>
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महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

चित्रा कुलकर्णी,  
शासनाच्या विशेष कार्य अधिकारी.

## FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 29th June 2009

### ORDER

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT- 1509/CR-81-A/Taxation-1.—In exercise of the powers conferred by sub-section (5) of section 8 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra hereby amends with effect from the 1st July 2009 the Government Notification, Finance Department, No. VAT-1505/ C.R.-192/ Taxation-1, dated the 19th April 2007 as follows, namely :—

In the Schedule appended to the said notification, after entry 2, the following entry shall be added, namely:—

<p>“3. Sales by a registered dealer to the Department of Space, Government of India of goods used in Satellite Launch System, namely :—</p> <p>(i) Pressure Vessels;</p> <p>(ii) Reactors;</p> <p>(iii) Chemical storage tanks; covered by sub-heading 8419 89 10 of Central Excise Tariff Act, 1985.</p>	<p>NIL.”</p>
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By order and in the name of the Governor of Maharashtra,

CHITRA KULKARNI,

Officer on Special Duty to Government.

## वित्त विभाग

मंत्रालय, मुंबई ४०० ०३२, दिनांक २९ जून, २००९

## अधिसूचना

महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२.

क्रमांक मूवक. १५०९/प्र. क्र. ८१-ख(१)/कराधान-१.—महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२ (२००५ चा महा.९) यास जोडलेल्या अनुसूची 'क' मधील नोंद ५६ अन्वये प्राप्त झालेल्या अधिकारांचा वापर करून, महाराष्ट्र शासन याद्वारे, दिनांक १ जुलै २००९ पासून उक्त नोंदीच्या प्रयोजनासाठी खालील सौर उर्जेची उपकरणे विनिर्दिष्ट करित आहे, म्हणजेच :—

अनु. क्र. (१)	उपकरणाचे नाव (२)
१.	फ्लॅट प्लेट सोलर कलेक्टर
२.	कॉन्सन्ट्रेंटिंग आणि पाईप टाईप सोलर कलेक्टर
३.	सोलर कुकर्स
४.	सोलर वॉटर हिटर्स व सिस्टीम्स
५.	सोलर एअर हिटिंग सिस्टीम, सोलर गॅस हिटिंग सिस्टीम किंवा सोलर फ्लुईड हिटिंग सिस्टीम
६.	सोलर क्रॉप ड्रायर्स व सिस्टीम
७.	सोलर स्टिल्स व डि-सॅलिनेशन सिस्टीम्स
८.	सोलर थर्मल आणि सोलर फोटो व्होल्टिक कन्व्हर्जन यावर आधारित सोलर पंप्स
९.	सोलर पॉवर जनरेटिंग सिस्टीम्स
१०.	पाण्याचे पंपिंग व इतर वापरासाठी असलेले सोलर फोटोव्होल्टाईक मोड्यूल्स व पॅनेल्स.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

चित्रा कुलकर्णी,

शासनाच्या विशेष कार्य अधिकारी.



## FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 29th June 2009

### NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT 1509/CR.81-B (1)/Taxation 1.—In exercise of the powers conferred by entry 56 of SCHEDULE 'A' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra hereby specifies with effect from the 1<sup>st</sup> July 2009, the following Solar energy devices, for the purposes of the said entry, namely :—

Serial No.	Name of the devices
(1)	(2)
(1)	Flat plate solar collectors.
(2)	Concentrating and pipe type solar collectors.
(3)	Solar cookers.
(4)	Solar water heaters and systems.
(5)	Solar air heating system, solar gas heating system or solar fluid heating system.
(6)	Solar crop driers and systems.
(7)	Solar stills and de-salination systems.
(8)	Solar pumps based on solar thermal and solar photovoltaic conversion.
(9)	Solar power generating systems.
(10)	Solar photovoltaic modules and panels, for water pumping and other applications.

By order and in the name of the Governor of Maharashtra.

CHITRA KULKARNI.

Officer on Special Duty to Government

## वित्त विभाग

मंत्रालय, मुंबई ४०० ०३२, दिनांक २९ जून, २००९

### अधिसूचना

महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२.

क्रमांक मूवक. १५०९/प्र.क्र.- ८१-ख(२)/कराधान-१.—महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२ (२००५ चा महा.९) यास जोडलेल्या अनुसूची 'ग' मधील नोंद ८२ अन्वये प्रदान करण्यात आलेल्या अधिकारांचा वापर करून, महाराष्ट्र शासन याद्वारे, शासन अधिसूचना वित्त विभाग क्र. मूवक. १५०५/प्र. क्र. ११५/कराधान-१, दिनांक १ एप्रिल २००५ मध्ये, दिनांक १ जुलै २००९ पासून खालील सुधारणा करित आहे, म्हणजेच:-

उक्त अधिसूचनेतील अनुक्रमे (१) ते (१०) येथील नोंदी वगळण्यात येत आहेत.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

चित्रा कुलकर्णी,

शासनाच्या विशेष कार्य अधिकारी.

## FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 29th June 2009.

### NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT-1509/CR.81-B (2)/Taxation-1.—In exercise of the powers conferred by entry 82 of SCHEDULE 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra hereby amends with effect from the 1st July 2009, the Government Notification, Finance Department, No. VAT-1505/CR-119/Taxation-1, dated 1st April 2005 as follows, namely:—

In the said notification, entries at serial number (1) to (10) shall be deleted.

By order and in the name of the Governor of Maharashtra,

CHITRA KULKARNI,

Officer on Special Duty to Government.

**वित्त विभाग**

मंत्रालय, मुंबई ४०० ०३२, दिनांक २९ जून, २००९

**अधिसूचना**

**महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२.**

क्रमांक मूवक. १५०९/प्र. क्र.८१-ग/कराधान-१.— महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२ (२००५ चा महा. ९) यास जोडलेल्या अनुसूची 'ग' च्या नोंद १०७ च्या उपनोंद (१) अन्वये प्राप्त झालेल्या अधिकारांचा वापर करून, महाराष्ट्र शासन याद्वारे, शासन अधिसूचना वित्त विभाग क्र. मूवक. १५०५/प्र. क्र. २३३/कराधान-१, दिनांक २३ नोव्हेंबर २००५ मध्ये, दिनांक १ जुलै २००९ पासून खालील सुधारणा करीत आहे, म्हणजेच:-

उक्त अधिसूचनेला जोडलेल्या अनुसूचीमध्ये नोंद २५ नंतर खालील नोंदी दाखल करण्यात येत आहेत, म्हणजेच :-

२६.	-	३००३ ००	-	स्काल्प व्हेन्स/वेनफ्लो
२७.	-	३००३ ००	-	सलाईन वॉटर/डिस्टीलड वॉटर
२८.	-	३००३ ००	-	इंजेक्शन डेसफेरल.
२९.	-	३००३ ००	-	टॅबलेटस केल्फर.
३०.	-	३००३ ००	-	सिरीज ड्रायव्हर.
३१.	-	-	९०१८ ३२ १०	नीडल्स फॉर सुचर
३२.	-	-	९०१८ ३२ २०	अॅस्पिरेशन, बॉयोप्सी, ट्रान्सफ्युजन आणि इंजेक्शन यासाठीचे हॉलो नीडल्स.
३३.	-	-	९०१८ ३२ ३०	हिलेरीलो व्हीनस फिस्टुला नीडल्स.
३४.	-	-	९०१८ ३९ १०	कॅथेटर (युरीन आणि स्टूल साठी)
३५.	-	-	९०१८ ९० १२	स्टेथोसकोप
३६.	-	-	९०१८ ९० २३	फोरसेप्स, फोरसेफ क्लॅम्प्स, क्लिप्स, नीडल होल्डर, इंट्रोड्युसर, सेफॅलोट्रीब बोन होल्डींग आणि इतर होल्डींग इन्स्ट्रुमेंट्स.
३७.	-	-	९०१८ ९० २४	छित्री, प्रमापी, उदवाहक, रॅसपॅटोन्स, ओस्टेटोम, क्रॅनिओटॉम, बोन कटर्स.
३८.	-	-	९०१८ ९० २५	रिअॅक्टर्स, स्पॅट्युलंप्रोब्स, हुक्स डायलेटस, साऊंड, मॅलेटस.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

**चित्रा कुलकर्णी,**

शासनाच्या विशेष कार्य अधिकारी.

## FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 29th June 2009.

### NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT- 1509/CR-81-C/Taxation-1.—In exercise of the powers conferred by sub-entry (8) of entry 107 of SCHEDULE 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah IX of 2005) the Government of Maharashtra hereby amends the Government Notification, Finance Department, No.VAT-1505/CR-233/Taxation-1, dated the 23rd November 2005, with effect from the 1st July 2009, as follows, namely :—

In the Schedule appended to the said notification, after entry 25, the following entries shall be added, namely :—

“26.	-	3003 00	-	Scalp Veins /Venflo.
27.	-	3003 00	-	Saline Water/Distilled water.
28.	-	3003 00	-	Injections Desferal.
29.	-	3003 00	-	Tablets Kelfer.
30.	-	3003 00	-	Syringe driver.
31.	-	-	9018 32 10	Needles for suture.
32.	-	-	9018 32 20	Hollow needles for injection, aspiration, biopsy and transfusion.
33.	-	-	9018 32 30	Hilerio venus fistula needles.
34.	-	-	9018 39 10	Catheters (for urine, stool).
35.	-	-	9018 90 12	Stethoscopes.
36.	-	-	9018 90 23	Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments.
37.	-	-	9018 90 24	Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters.
38.	-	-	9018 90 25	Retractors, spatulaprobes, hooks dialators, sounds, mallets”.

By order and in the name of the Governor of Maharashtra,

CHITRA KULKARNI,  
Officer on Special Duty to Government.

वित्त विभाग

मंत्रालय, मुंबई ४०० ०३२, दिनांक २९ जून, २००९

अधिसूचना

महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२.

क्रमांक मूवक. १५०९/प्र.क्र.-८१-घ/कराधान-१. - महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२ (२००५ चा महा.९) च्या कलम ४२ च्या उप-कलम (१) अन्वये प्राप्त झालेल्या अधिकारांचा वापर करून, महाराष्ट्र शासन याद्वारे, शासन अधिसूचना वित्त विभाग क्र. मूवक. १५०५/प्र. क्र. १०५/कराधान-१, दिनांक १ जून २००५ मध्ये, दिनांक १ जुलै २००९ पासून खालील सुधारणा करीत आहे, म्हणजेच:-

उक्त अधिसूचनेला जोडलेल्या अनुसूचीमध्ये, नोंद (१) मध्ये,-

(१) स्तंभ (४) मध्ये, “८ टक्के” या अंक आणि शब्दा ऐवजी “५ टक्के” हे अंक आणि शब्द दाखल करण्यात येत आहेत.

(२) स्तंभ (५) मध्ये,-

(क) अट (तीन) ऐवजी खालील अट दाखल करण्यात येत आहे, म्हणजेच:-

“(तीन) दावेदार व्यापारी आपसमेळ योजनेनुसार कर भरण्याच्या विकल्पाचा स्वीकार करण्यासाठी अर्ज, कॅटरर्स नमुना-२ मध्ये आणि या नोंदीच्या स्तंभ (२) मध्ये समाविष्ट असलेले इतर व्यापारी नमुना-१ मध्ये मुंबईमध्ये विक्रीकर सह आयुक्त (नोंदणी) यांच्याकडे आणि इतर बाबतीत संबंधित विक्रीकर सह आयुक्त (व्हॅट प्रशासन) यांच्याकडे सादर करेल.”

(ख) अट (चार), वगळण्यात येत आहे.

(ग) अट (पाच) ही अट (चार) अशी क्रामित करण्यात येत आहे आणि अशा क्रामित केलेल्या अट (चार) नंतर खालील अटी दाखल करण्यात येत आहेत, म्हणजेच:-

“(पाच) जर दावेदार व्यापा-याने १ जुलै २००९ पासून ३० सप्टेंबर २००९ पर्यंत आपसमेळ योजना स्वीकारली असेल तर तो आपसमेळ योजनेखाली कर भरण्यास १ जुलै २००९ पासून पात्र होईल.

(सहा) जर व्यापारी नवीनच नोंदणी घेतलेला असेल आणि त्याने नोंदणीप्रमाणपत्र जारी करण्याच्या दिनांकापासून एक महिन्याच्या आत आपसमेळ योजनेसाठी अर्ज सादर केला असेल तर, असा नवीन नोंदणीधारक व्यापारी आपसमेळ योजनेखाली लाभ मिळण्यास नोंदणीच्या दिनांकापासून पात्र ठरेल.

(सात) अट (तीन), (पाच) आणि (सहा) च्या अधिन राहून, जर व्यापाऱ्यास कोणत्याही वेळी, कोणत्याही वर्षी १ एप्रिल नंतर आपसमेळ योजना स्विकारावयाची असेल तर सदर आपसमेळ योजना पुढील आर्थिक वर्षाच्या सुरुवातीपासूनच लागू होईल.”

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

चित्रा कुलकर्णी,  
शासनाच्या विशेष कार्य अधिकारी.

**FINANCE DEPARTMENT**

Mantralaya, Mumbai 400 032, dated the 29th June 2009.

**NOTIFICATION**

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No.VAT 1509/C.R.81-D/Taxation-1.—In exercise of the powers conferred by section 42 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra hereby amends with effect from the 1st July 2009, the Government Notification, Finance Department, No. VAT-1505/CR-105/Taxation-1, dated the 1st June 2005, as follows, namely :—

In the SCHEDULE appended to the said notification, in entry (1),—

(1) in column (4), for the figure and words “8 per cent.” the figure “5 per cent.” shall be substituted.;

(2) in column (5),—

(a) for condition (iii), the following condition shall be substituted, namely :—

“(iii) The claimant dealer shall apply in Form -2 in respect of caterers and in Form -1 in case of other dealers referred to in column (2) of this entry, to the Joint Commissioner of Sales Tax (Registration) in case of the dealers in Mumbai and in other cases, to the Joint Commissioner of Sales Tax (VAT Administration) concerned;”

(b) Condition (iv), shall be deleted;

(c) Condition (v) shall be re-numbered as condition (iv) thereof; and after condition (iv) as so re-numbered, the following conditions shall be added, namely :—

“(v) If the claimant dealer opts for the composition scheme on or after the 1st July 2009 but on or before 30th September 2009, then he shall be eligible to pay tax under the composition scheme with effect from the 1st July 2009.

(vi) In case of a newly registered dealer, if he applies for composition scheme within one month from the date of grant of registration certificate, then option to join composition would be effective from date of registration.

(vii) Subject to conditions (iii), (v) and (vi), if the dealer opts for composition at any time after the 1st April of any year then the option shall be effective only from the beginning of the next financial year.”

By order and in the name of the Governor of Maharashtra,

CHITRA KULKARNI,

Officer on Special Duty to Government.

वित्त विभाग

मंत्रालय, मुंबई ४०० ०३२, दिनांक २९ जून, २००९

अधिसूचना

महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२.

क्रमांक मुवक. १५०९/प्र. क्र.-८१-च/कराधान-१.— महाराष्ट्र मूल्यवर्धितकर अधिनियम, २००२ (२००५ चा महा. ९) यास जोडलेल्या अनुसूची 'ग' मधील नोंद ५६ अन्वये प्रदान करण्यात आलेल्या अधिकारांचा वापर करून, महाराष्ट्र शासन याद्वारे, शासन अधिसूचना वित्त विभाग क्र. मुवक-१५०५/प्र. क्र.२३७/कराधान-१, दिनांक १ ऑक्टोबर २००५ मध्ये, दिनांक १ जुलै २००९ पासून खालील सुधारणा करीत आहे, म्हणजेच:-

उक्त अधिसूचनेला जोडलेल्या अनुसूचीमध्ये,—

(१) नोंद १३ मध्ये,—

(क) शिर्ष ८५१७ च्या समोरील स्तंभ (५) मध्ये तपशिलामधील, 'कॉर्डलेस हॅंडसेटसहित असलेल्या' आणि "व्हिडीओफोन्स" हे शब्द वगळण्यात येत आहेत;

(ख) उप-शिर्ष ८५१७ ११ समोरील, स्तंभ (५) मध्ये, उप-नोंद (एक) आणि उप-नोंद (दोन) मध्ये, "कॉर्डलेस हॅंडसेटसहित" हे शब्द वगळण्यात येत आहेत;

(ग) उप-शिर्ष ८५१७ १९ समोरील स्तंभ (५) मधील तपशिलामधील उप-नोंद (तीन) वगळण्यात येत आहे;

(२) नोंद २० मध्ये, स्तंभ (५) मधील तपशिलामध्ये "कॉर्डलेस हॅंडसेट, कार टेलिफोन, ट्रान्सपोर्टेबल टेलिफोन" आणि "सेल्युलर टेलिफोन" हे शब्द वगळण्यात येत आहेत;

(३) नोंद २१ वगळण्यात येत आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

चित्रा कुलकर्णी,

शासनाच्या विशेष कार्य अधिकारी.

**FINANCE DEPARTMENT**

Mantralaya, Mumbai 400 032, dated the 29th June 2009.

**NOTIFICATION****MAHARASHTRA VALUE ADDED TAX ACT, 2002.**

No. VAT- 1509/CR-81-E/Taxation-1.— In exercise of the powers conferred by entry 56 of SCHEDULE 'C' appended to the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra hereby amends, with effect from the 1st July 2009, the Government Notification, Finance Department, No. VAT-1505/ CR-237/ Taxation-1, dated the 17th October 2005 as follows, namely:—

In the Schedule appended to the said notification,—

(1) in entry 13,-

(a) against heading 8517, in column (5), in the description, the words "with cordless handsets" and the word "videophones" shall be deleted;

(b) against sub heading 8517 11, in column (5), in sub-entry (i) and (ii), the words "with cordless handsets" shall be deleted;

(c) against the sub-heading 8517 19, in column (5), in the description, sub-entry (iii) shall be deleted;

(2) in entry 20, in column (5), in the description, the words "cordless handsets, car telephone, transportable telephone" and the words "cellular telephone" shall be deleted;

(3) entry 21 shall be deleted.

By order and in the name of the Governor of Maharashtra,

**CHITRA KULKARNI,**

Officer on Special Duty to Government.